
1 VED: applicable CO₂ emissions figure determined using WLTP values

- (1) In Schedule 1 to VERA 1994 (annual rates of duty) in paragraph 1GA(5) (meaning of “the applicable CO₂ emissions figure”)—
 - (a) omit “and” at the end of paragraph (a),
 - (b) in paragraph (b)—
 - (i) after “figure” insert “of a vehicle first registered before 1 April 2020”,
 - (ii) for “light-duty” substitute “light”, and
 - (iii) after “EU certificate of conformity” insert “or UK approval certificate”, and
 - (c) at the end of paragraph (b) insert “, and
 - (c) for the purpose of determining the applicable CO₂ emissions figure of a vehicle first registered on or after 1 April 2020, ignore any values specified in an EU certificate of conformity or UK approval certificate that are not WLTP (worldwide harmonised light vehicle test procedures) values”.
- (2) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2020.